		FOR OHF USE					

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0015784

Facility Name: Walnut Manor

Address: 308 South Second Street (Number) Walnut (City) 61376 (Zip Code)

County: Bureau

Telephone Number: (815)379-2131 **Fax #** (815)379-2235

IDPA ID Number: 36 27394 92001

Date of Initial License for Current Owners: 07/13/73

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Monica Robbins **Telephone Number:** (815)875-4541

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/00 to 09/30/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Dennis L. Grobe
(Title) Administrator

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) See Independent Auditor's Report attached
(Firm Name & Address) Clifton Gunderson LLP, 123 South Pleasant, Princeton, IL 61356
(Telephone) (815)875-4541 Fax # (815)872-0827

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	62	Intermediate (ICF)	62	22,630	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	62	TOTALS	62	22,630	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	10,270	11,052		21,322	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,270	11,052		21,322	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.22%

D. How many bed-hold days during this year were paid by Public Aid?
21 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
none

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 07/30/73

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 09/30/01 Fiscal Year: 09/30/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	A. General Services											
1	Dietary	133,371	21,822	6,705	161,898		161,898		161,898			1
2	Food Purchase		134,371		134,371		134,371	(7,362)	127,009			2
3	Housekeeping	46,255	6,209	292	52,756		52,756		52,756			3
4	Laundry	52,879	7,957	810	61,646		61,646		61,646			4
5	Heat and Other Utilities			71,273	71,273		71,273	(6,261)	65,012			5
6	Maintenance	26,789	9,520	18,616	54,925		54,925	2,572	57,497			6
7	Other (specify):*											7
8	**TOTAL General Services**	259,294	179,879	97,696	536,869		536,869	(11,051)	525,818			8
	B. Health Care and Programs											
9	Medical Director			600	600		600		600			9
10	Nursing and Medical Records	813,732	44,665	22,343	880,740		880,740		880,740			10
10a	Therapy											10a
11	Activities	37,120	2,946	7,736	47,802		47,802		47,802			11
12	Social Services	19,394			19,394		19,394		19,394			12
13	Nurse Aide Training	1,468		950	2,418		2,418		2,418			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	871,714	47,611	31,629	950,954		950,954		950,954			16
	C. General Administration											
17	Administrative	47,020			47,020		47,020		47,020			17
18	Directors Fees			4,600	4,600		4,600		4,600			18
19	Professional Services			45,960	45,960		45,960		45,960			19
20	Dues, Fees, Subscriptions & Promotions			13,097	13,097		13,097	(5,591)	7,506			20
21	Clerical & General Office Expenses	19,757	7,909	20,714	48,380		48,380	(8)	48,372			21
22	Employee Benefits & Payroll Taxes			220,359	220,359		220,359		220,359			22
23	Inservice Training & Education			144	144		144		144			23
24	Travel and Seminar			2,064	2,064		2,064	(385)	1,679			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			21,444	21,444		21,444		21,444			26
27	Other (specify):*			7,514	7,514		7,514	(7,514)				27
28	**TOTAL General Administration**	66,777	7,909	335,896	410,582		410,582	(13,498)	397,084			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,197,785	235,399	465,221	1,898,405		1,898,405	(24,549)	1,873,856			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Walnut Manor #0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			53,646	53,646		53,646	(17,625)	36,021			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			53,424	53,424		53,424	(36,206)	17,218			32
33	Real Estate Taxes			38,220	38,220		38,220	(7,620)	30,600			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			145,290	145,290		145,290	(61,451)	83,839			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops	12,303	1,228	415	13,946		13,946	(13,946)				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			33,945	33,945		33,945		33,945			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**	12,303	1,228	34,360	47,891		47,891	(13,946)	33,945			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,210,088	236,627	644,871	2,091,586		2,091,586	(99,946)	1,991,640			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,707)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	9,151	30		9
10	Interest and Other Investment Income	(101)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(346)	2		13
14	Non-Care Related Interest	(35,525)	32		14
15	Non-Care Related Owner's Transactions	(26,730)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(580)	32		18
19	Entertainment	(385)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(4,780)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(34,889)	var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (99,900)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(46)	var.	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (46)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (99,946)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Walnut Manor

ID# 0015784

Report Period Beginning: 10/01/00

Ending: 09/30/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Barber and Beauty	$ (13,946)	40	1
2	Food (vending machine expense)	(1,309)	2	2
3	Dues, fees, subscriptions and promotions -			3
4	(sales tax on nonfood items)	(811)	20	4
5	Repairs (deferred expense adjustment)	2,572	6	5
6	Non-care real estate tax-Independent Living Center	(7,620)	33	6
7	Non-care heat and utilities-Ind Living Center	(6,261)	5	7
8	Other non-care general & admin-Ind Liv Center	(7,514)	27	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(34,889)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walnut Manor # 0015784 **Report Period Beginning:** 10/01/00 **Ending:** 09/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(7,362)	0	0	0	0	0	0	0	0	0	0	(7,362)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(6,261)	0	0	0	0	0	0	0	0	0	0	(6,261)	5
6	Maintenance	2,572	0	0	0	0	0	0	0	0	0	0	2,572	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(11,051)	0	0	0	0	0	0	0	0	0	0	(11,051)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(5,591)	0	0	0	0	0	0	0	0	0	0	(5,591)	20
21	Clerical & General Office Expenses	(8)	0	0	0	0	0	0	0	0	0	0	(8)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(385)	0	0	0	0	0	0	0	0	0	0	(385)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(7,514)	0	0	0	0	0	0	0	0	0	0	(7,514)	27
28	**TOTAL General Administration**	(13,498)	0	0	0	0	0	0	0	0	0	0	(13,498)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(24,549)	0	0	0	0	0	0	0	0	0	0	(24,549)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Walnut Manor # 0015784 **Report Period Beginning:** 10/01/00 **Ending:** 09/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(17,579)	(46)	0	0	0	0	0	0	0	0	0	(17,625)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(36,206)	0	0	0	0	0	0	0	0	0	0	(36,206)	32
33	Real Estate Taxes	(7,620)	0	0	0	0	0	0	0	0	0	0	(7,620)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(61,405)	(46)	0	0	0	0	0	0	0	0	0	(61,451)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(13,946)	0	0	0	0	0	0	0	0	0	0	(13,946)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	(13,946)	0	0	0	0	0	0	0	0	0	0	(13,946)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(99,900)	(46)	0	0	0	0	0	0	0	0	0	(99,946)	45

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
				Walnut Community Development Corp.	Walnut, IL	not for profit organization

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	30	Depreciation - see attached	$ 46	Walnut Community Development Corporation		$	$ (46)	1
2	V		schedule for explanation						2
3	V		and calculation						3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 46			$	$ * (46)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Thomas Garland	President	Board Member	1.11%	0	see Note		Board Mtgs	$ 665	18,8	1
2	Tony Zueger	Vice President	Board Member	3.33%	0	see Note		Board Mtgs	560	18,8	2
3	V. Brooke Haurberg	Director	Board Member	5.55%	0	see Note		Board Mtgs	665	18,8	3
4	Dennis L. Grobe	Director/Admin.	Board Member	1.11%	0	40-50	100.0%	Bd Mtg/Admin	47,400	18,8 & 17,1	4
5	Lynn A. Anderson	Director	Board Member	4.44%	0	see Note		Board Mtgs	665	18,8	5
6	L. Bruce Atherton	Director	Board Member	1.11%	0	see Note		Board Mtgs	665	18,8	6
7	Steve Schlumpf	Director/Treas.	Board Member	0.00%	0	see Note		Board Mtgs	640	18,8	7
8	Kent Siltman	Director/Sec.	Board Member	0.00%	0	see Note		Board Mtgs	360	18,8	8
9											9
10	Note: Board Meetings are held		Schedule V, line 17, column 1		47,020						10
11	monthly and are approximately		Schedule V, line 18, column 8		4,600						11
12	two hours in duration		AGREES TO TOTAL		51,620						12
13								TOTAL	$ 51,620		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Walnut Comm. Development	X		operating		various	70,000	85,000	on demand	6.5000	5,505	6
7	Citizens First State Bank		X	revolving line of credit		various		120,984	on demand	8.0000	11,814	7
8												8
9	TOTAL Facility Related						$ 70,000	$ 205,984			$ 17,319	9
	B. Non-Facility Related*											
10	Citizens First State Bank		X	Independent Living Center	$3,074.00	6/26/98	438,580	425,794	6/20/28	7.6300	34,663	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related				$3,074.00		$ 438,580	$ 425,794			$ 34,663	14
15	TOTALS (line 9+line14)						$ 508,580	$ 631,778			$ 51,982	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 31,129	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 37,828	2
3. Under or (over) accrual (line 2 minus line 1).		$ 6,699	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 31,521	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 38,220	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	30,664	8
	1997	30,898	9
	1998	34,610	10
	1999	35,591	11
	2000	37,828	12

2001 RE tax accrual calculation:
37,828 x 1.10 = 41,611
41,611 x 3/4 year = 31,208 approximation - using $31,521 2001 accrual

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Manor COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0015784

CONTACT PERSON REGARDING THIS REPORT Clifton Gunderson LLP/Monica Robbins

TELEPHONE (815)875-4541 FAX #: (815)872-0827

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-17-202-001	Walnut-Weber's 2nd add	$ 155.22	$ 155.22
2.	03-17-100-003	308 S. Second St.	$ 37,672.68	$ 30,107.10
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 37,827.90	$ 30,262.32

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,000 B. General Construction Type: Exterior _____ Frame non-combustible Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Independent Living Center
type of business - apartments
square footage-7,200
# of beds/units available - 8 units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	for building home	609,840	1973	$ 15,000	1
2	for building home	15,115	1979	5,610	2
3	TOTALS	624,955		$ 20,610	3

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	62			1973	$ 413,050	$ 10,326	40	$ 10,326	$	$ 290,565	4
5	Concrete repairs			1979	1,116		20			863	5
6	Roof repairs			1979	1,000		20			799	6
7	Roof repairs			5/13/1993	15,263		25	611	611	5,499	7
8	Roof repairs			7/15/1994	39,041		25	1,562	1,562	11,325	8
	Improvement Type**										
9	Fire doors			1977	1,605	40	40	40		980	9
10	Screens			1979	15		3			15	10
11	Improvements - lights			1978	3,737		10			3,737	11
12	Railing, remodeling			Nov-79	1,598		10			1,598	12
13	Remodeling & carpet			1980	11,364		5			11,364	13
14	Remodeling, lights & drapes			1981	6,721		10			6,721	14
15	Remodeling, lights & drapes			1982	2,572		10			2,572	15
16	Lights - parking lot			Jan-83	335		15			335	16
17	Utility room			Aug-83	1,059		15			1,059	17
18	Door - shower remodeling			Feb-84	387		15			387	18
19	3 humidifiers			Mar-84	1,608		10			1,608	19
20	Drapes			Jun-84	2,395		5			2,395	20
21	Furnaces			May-84	4,028	201	15		(201)	4,007	21
22	Wind break			Feb-84	1,650		15			1,650	22
23	Shower room tile			Oct-84	412	21	20	21		357	23
24	Door replacement			Nov-84	663	33	15		(33)	663	24
25	Divider door			Dec-84	1,074	54	15		(54)	1,074	25
26	Bath, remodel, etc.			Jul-85	450	23	15		(23)	450	26
27	Storage garage			Aug-88	6,911	219	20	346	127	4,671	27
28	Shower walls & tile			May-91	3,950		10	263	263	2,762	28
29	Lubical draperies			May-91	8,260		10	43	43	8,259	29
30	Air conditioner			Jun-91	2,639		10	131	131	2,639	30
31	Air conditioner unit			Sep-91	413		10	23	23	413	31
32	Carpet			Nov-91	12,100		10	1,210	1,210	11,495	32
33	Cabinet			Jan-92	161		15	11	11	104	33
34	Interior improvements			Jun-92	500		15	33	33	314	34
35	Wall improvements			Jul-92	1,066		10	107	107	1,016	35
36	Improvements			Aug-92	2,733		15	182		1,729	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Drapes, sheer rods	Sep-92	$ 12,035	$	10	$ 1,204	$ 1,204	$ 11,504	37
38	Piping water heater	1/31/1993	980		15	65	65	543	38
39	Smoke & fire damper	5/26/1993	3,358		15	224	224	1,904	39
40	TV tower	10/30/1992	436		10	44	44	374	40
41	Ceiling work	7/26/1993	2,086	53	15	139	86	1,182	41
42	Roof walk	1/8/1993	1,060	34	25	42	8	357	42
43	Interior improvement	8/15/1993	500		15	33	33	281	43
44	Drapes, sheers & rods	5/31/1994	3,823	212	10	382	170	2,817	44
45	Wall & interior improvements	1/3/1994	8,513	283	15	568	285	4,331	45
46	Telenurse 8000 system	3/9/1995	12,450	1,111	15	830	(281)	5,395	46
47	5 ton condensing unit	8/21/1995	1,980		15	132	132	858	47
48	Chair rail, cabinet	4/16/1996	6,870		10	687	687	3,779	48
49	Tile	4/12/1996	1,131		10	113	113	622	49
50	Door frames	9/5/1996	2,345	60	39	60		302	50
51	Cabinets & countertops	Sep-98	4,228	528	10	282	(246)	881	51
52	Bathroom remodeling	Mar-99	8,243	211	15	550	339	1,375	52
53	Med room improvements	Apr-99	4,922	126	15	328	202	820	53
54	Wander Guard system	Mar-00	760	178	10	76	(102)	114	54
55	Fire alarm system	Mar-00	675	158	10	68	(90)	102	55
56	Main entrance door alarm	Mar-00	2,422	62	10	242	180	363	56
57	Drapes	Feb-01	1,126	201	5	141	(60)	141	57
58	3 fire doors	Jul-01	2,255	12	20	14	2	14	58
59	Living room chair rail	Sep-01	444		15	4	4	4	59
60	Drapes	Sep-01	967	35	5	24	(11)	24	60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 633,485	$ 14,181		$ 21,161	$ 6,798	$ 421,512	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 633,485	$ 14,181		$ 21,161	$ 6,980	$ 421,512	1
2	Walks, parking area	1973	22,000		15			22,000	2
3	Dikes, water gates	1976	1,055		20			1,055	3
4	Trees	1978	73		10			73	4
5	Shrub	1980	48		10			48	5
6	Parking area	1982	1,616		5			1,616	6
7	Grading & gravel	Nov-82	1,330		15			1,330	7
8	Shrubs	Oct-83	213		10			213	8
9	Parking lot	Dec-84	11,880	594	15		(594)	11,814	9
10	Blacktopping storage area	Sep-88	400	13	15	27	14	364	10
11	New patio	May-95	6,998	467	15	467		3,036	11
12	Edging around patio	Aug-95	1,737	116	15	116		754	12
13	Retention pond, drains	Jul-97	7,565	504	15	504		2,079	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 688,400	$ 15,875		$ 22,275	$ 6,400	$ 465,894	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 688,400	$ 15,875		$ 22,275	$ 6,400	$ 465,894	1
2	Fixed equipment at 10/77	Oct-77	50,530		13 avg			50,530	2
3	Sprinkler and other	Dec-77	3,253		15 avg			3,253	3
4	Water heater and fans	Nov-78	1,207		13 avg			1,207	4
5	Smoke detectors	1982	105		5			105	5
6	Fans, ceiling	Dec-83	310		15			310	6
7	Water heaters - 2	Jul-85	873		15			873	7
8	Plaques	Nov-84	234		10			234	8
9	Smoke detectors - 3	May-86	570		5			570	9
10	Toilets	Jul-87	185		20	9	9	129	10
11	Air conditioner compressor	Sep-87	1,626		10			1,563	11
12	Door holders - 2	May-88	575		15	38	38	513	12
13	Door alarm system	Jun-89	2,796	115	20	140	25	1,750	13
14	Heater/air conditioner unit - lounge	Nov-88	616	29	15	41	12	512	14
15	Water softener	Apr-90	3,000		15	200	200	2,300	15
16	Nine smoke detectors	Sep-90	1,206		5			1,203	16
17	Furnace	Sep-90	5,978		15	399	399	4,588	17
18	Furnace	May-91	1,253		15	84	84	882	18
19	Fire alarm panel	Jun-91	1,940		15	129	129	1,355	19
20	Water heater	Nov-93	3,000		15	200	200	1,575	20
21	Air conditioner	Jul-94	1,265		15	84	84	599	21
22	Water heater/access	Sep-94	7,679	587	15	512	(75)	3,648	22
23	Cabinets	Aug-98	3,647	456	10	365	(91)	1,141	23
24	Bathroom fixtures and doors	Feb-99	18,379	3,215	15	1,225	(1,990)	3,063	24
25	Doors and cabinets	Apr-99	4,900	857	15	327	(530)	818	25
26	Janitrol furnace	Aug-01	1,527	55	15	13	(42)	13	26
27	Janitrol a/c	Jul-01	1,435	51	15	12	(39)	12	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 806,489	$ 21,240		$ 26,053	$ 4,813	$ 548,640	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 98,287	$ 5,294	$ 9,872	$ 4,578		$ 57,832	71
72	Current Year Purchases	2,918	382	142	(240)		142	72
73	Fully Depreciated Assets	124,412					124,412	73
74								74
75	TOTALS	$ 225,617	$ 5,676	$ 10,014	$ 4,338		$ 182,386	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Transport residents	Ford 350 Van	Dec-89	$ 32,704	$	$	$	5	$ 32,704	76
77										77
78										78
79										79
80	TOTALS			$ 32,704	$	$	$		$ 32,704	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,085,420	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 26,916	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 36,067	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 9,151	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 763,730	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Independent Living Center	$ 595,532	$ 26,730	$ 111,609	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 595,532	$ 26,730	$ 111,609	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
    Beginning ____
    Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ ____ Description: ____
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [x] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [x]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE 20

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [x]
- HOURS PER AIDE 10

B. EXPENSES

ALLOCATION OF COSTS (d)

			1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies					
3	Classroom Wages	(a)		1,244		1,244
4	Clinical Wages	(b)		224		224
5	In-House Trainer Wages	(c)				
6	Transportation					
7	Contractual Payments			950		950
8	Nurse Aide Competency Tests					
9	TOTALS		$	$ 2,418	$	$ 2,418
10	SUM OF line 9, col. 1 and 2	(e)	$ 2,418			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	3
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	3

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 09/30/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 12,511	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	185,275		3
4	Supply Inventory (priced at)	10,597		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,112		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 210,495	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	3,000		12
13	Land	20,610		13
14	Buildings, at Historical Cost	784,031		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	224,360		16
17	Accumulated Depreciation (book methods)	(929,945)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): see attached	609,768		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 711,824	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 922,319	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 31,785	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	211,184		29
30	Accrued Salaries Payable	27,313		30
31	Accrued Taxes Payable (excluding real estate taxes)	13,541		31
32	Accrued Real Estate Taxes(Sch.IX-B)	31,521		32
33	Accrued Interest Payable	1,097		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Independent Living Center liabilities	22,602		36
37	Other accrued expenses	2,577		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 341,620	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	420,594		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 420,594	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 762,214	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 160,105	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 922,319	$	48

***(See instructions.)**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 167,506	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 167,506	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,556)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(3,845)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (7,401)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 160,105	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,236,113	1
2	Discounts and Allowances for all Levels	(224,133)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,011,980	3
	B. Ancillary Revenue		
4	Day Care	51,277	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 51,277	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	14,630	13
14	Non-Patient Meals	5,707	14
15	Telephone, Television and Radio	8	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 20,345	23
	D. Non-Operating Revenue		
24	Contributions	2,602	24
25	Interest and Other Investment Income***	101	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,703	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending machines	1,309	28
28a	Miscellaneous	180	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,489	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,087,794	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	536,869	31
32	Health Care	950,954	32
33	General Administration	410,582	33
	B. Capital Expense		
34	Ownership	145,290	34
	C. Ancillary Expense		
35	Special Cost Centers	13,946	35
36	Provider Participation Fee	33,945	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,091,586	40
41	**Income before Income Taxes (line 30 minus line 40)****	(3,792)	41
42	**Income Taxes**	236	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (3,556)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,768	2,080	$ 40,036	$ 19.25	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,376	9,108	144,125	15.82	3
4	Licensed Practical Nurses	12,150	13,158	193,043	14.67	4
5	Nurse Aides & Orderlies	43,707	47,251	436,530	9.24	5
6	Nurse Aide Trainees	204	204	1,468	7.20	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,621	1,853	20,262	10.93	9
10	Activity Assistants	1,942	2,134	16,858	7.90	10
11	Social Service Workers	2,085	2,189	19,394	8.86	11
12	Dietician					12
13	Food Service Supervisor	2,010	2,186	22,619	10.35	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,165	16,215	110,752	6.83	15
16	Dishwashers					16
17	Maintenance Workers	2,569	2,782	26,789	9.63	17
18	Housekeepers	7,068	7,398	46,255	6.25	18
19	Laundry	7,803	8,224	52,878	6.43	19
20	Administrator	2,064	2,080	47,020	22.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,737	2,025	19,756	9.76	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Barber&Beauty	966	1,054	12,303	11.67	33
34	TOTAL (lines 1 - 33)	111,235	119,941	$ 1,210,088 *	$ 10.09	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	100	$ 4,478	1,3	35
36	Medical Director	15	600	9,3	36
37	Medical Records Consultant				37
38	Nurse Consultant	6	315	10,3	38
39	Pharmacist Consultant	50	630	10,3	39
40	Physical Therapy Consultant	35	1,669	10,3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	950	11,3	44
45	Social Service Consultant	62	3,571	11,3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	284	$ 12,213		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides	561	11,217	10,3	52
53	TOTAL (lines 50 - 52)	561	$ 11,217		53

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dennis Grobe	Administrator	1.11	$ 47,020
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 47,020

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Clifton Gunderson LLP	audit & acctg	$ 24,846
Creative Solutions	software service fees	3,389
Duane, Morris & Heckscher	legal	4,204
Heritage Enterprises	management consultants	13,521
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 45,960

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 31,674
Unemployment Compensation Insurance	10,294
FICA Taxes	89,766
Employee Health Insurance	87,357
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee physicals	668
401(k) administration fees	600
TOTAL (agree to Schedule V, line 22, col.8)	$ 220,359

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	1,396
Health Care Worker Background Check	456
(Indicate # of checks performed 38)	
HPSI dues	175
Public relations	4,780
Various dues and subscriptions	4,746
Various licenses and fees	733
Sales tax	811
Less: sales tax	(811)
Less: Public Relations Expense	(4,780)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 7,506

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	552
Seminar Expense	1,127
Entertainment Expense	385
Entertainment Expense	(385)
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,679

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/00 Ending: 09/30/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Acoustical ceiling	10/94	$ 7,175	10	$ 718	$ 718	$ 718	$ 718	$ 718	$ 718	$ 718	$ 354	$
2	Soffits/gutter repair	6/95	9,839	10	984	984	984	984	984	984	984	491	
3	Wallcovering	2/96-9/96	8,705	5	1,741	1,741	1,741	870					
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 25,719		$ 3,443	$ 3,443	$ 3,443	$ 2,572	$ 1,702	$ 1,702	$ 1,702	$ 845	$

Facility Name & ID Number Walnut Manor **#** 0015784 **Report Period Beginning:** 10/01/00 **Ending:** 09/30/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **$3,076**

(3) Did the nursing home make political contributions or payments to a political action organization? **NO** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **12,399** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **33,945**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **NONE**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **NONE** Has any meal income been offset against related costs? **YES** Indicate the amount. $ **5,707**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **16%**
d. Have vehicle usage logs been maintained? **NO**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **YES**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **no personal use of company vehicle**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm?
Firm Name: **Clifton Gunderson LLP** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **YES** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **YES**
Attach invoices and a summary of services for all architect and appraisal fees.